



San Bernardino LAFCO Fiscal Indicators

1

County Service Area 29 (Lucerne Valley)

Report Created:1/22/2018

County Service Area 29 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: cemetery, TV translator, park and recreation, streetlighting, water (not active), and sewer (not active). The district has five employees. CSA 29 serves approximately 3,000 residents of Lucerne Valley and provides an equestrian center for local horse groups and for events. Services are funded by property taxes and park program fees. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



County Service Area 29 (Lucerne Valley)

Report Created:1/22/2018

Change in Assessed Value

Description

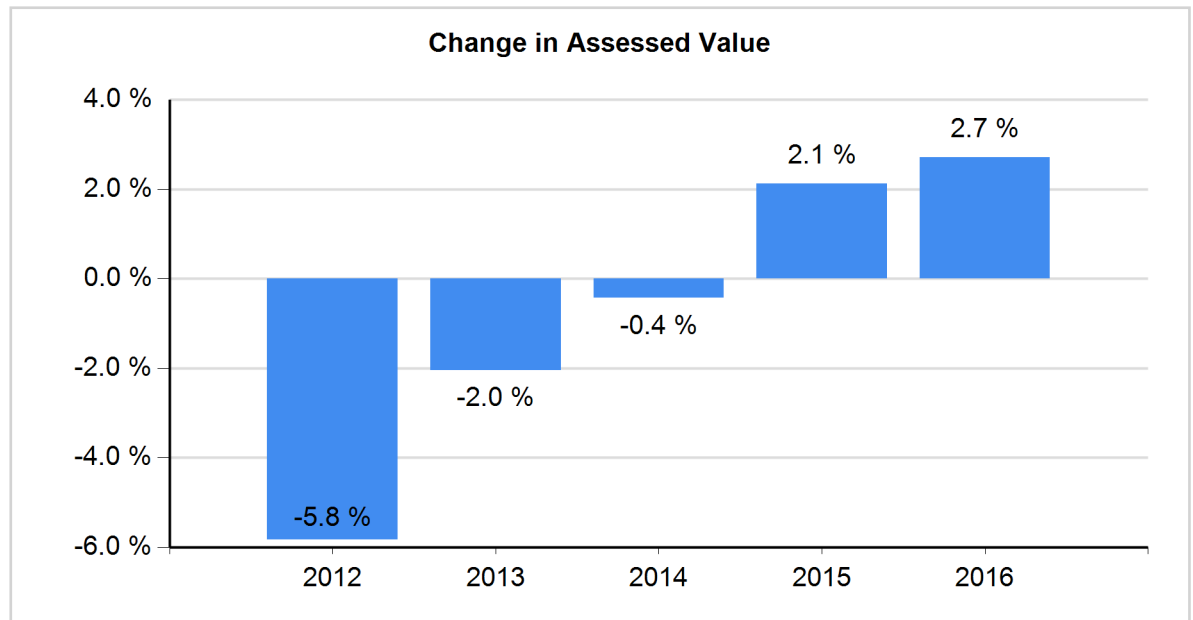
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



2012	2013	2014	2015	2016
(\$37,610,345)	(\$12,934,890)	(\$2,735,493)	\$13,616,145	\$17,877,888
\$645,551,774	\$632,616,884	\$629,881,391	\$643,497,536	\$661,375,424
-5.8%	-2.0%	-0.4%	2.1%	2.7%

Agency Response



County Service Area 29 (Lucerne Valley)

Report Created:1/22/2018

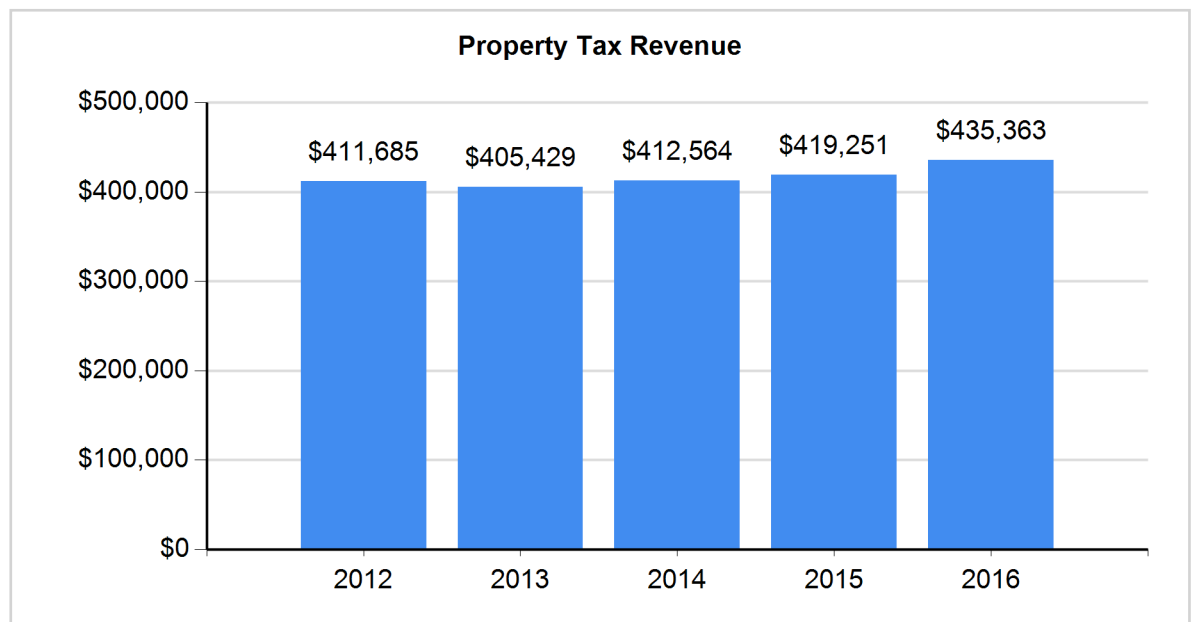
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



County Service Area 29 (Lucerne Valley)

Report Created:1/22/2018

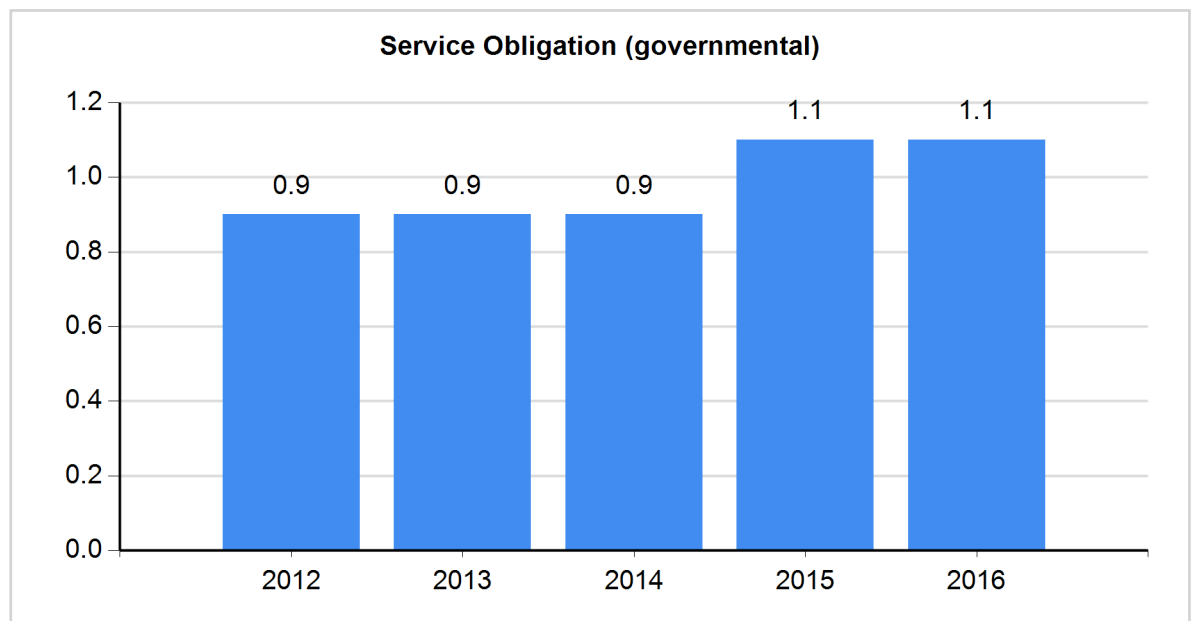
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of
Revenues,
Expenditures and
Changes in Fund
Balance



2012	2013	2014	2015	2016
\$458,560	\$425,848	\$455,031	\$568,056	\$474,552
\$495,539	\$466,845	\$503,989	\$521,283	\$429,870
0.9	0.9	0.9	1.1	1.1

Agency Response



County Service Area 29 (Lucerne Valley)

Report Created:1/22/2018

Liquidity

Description

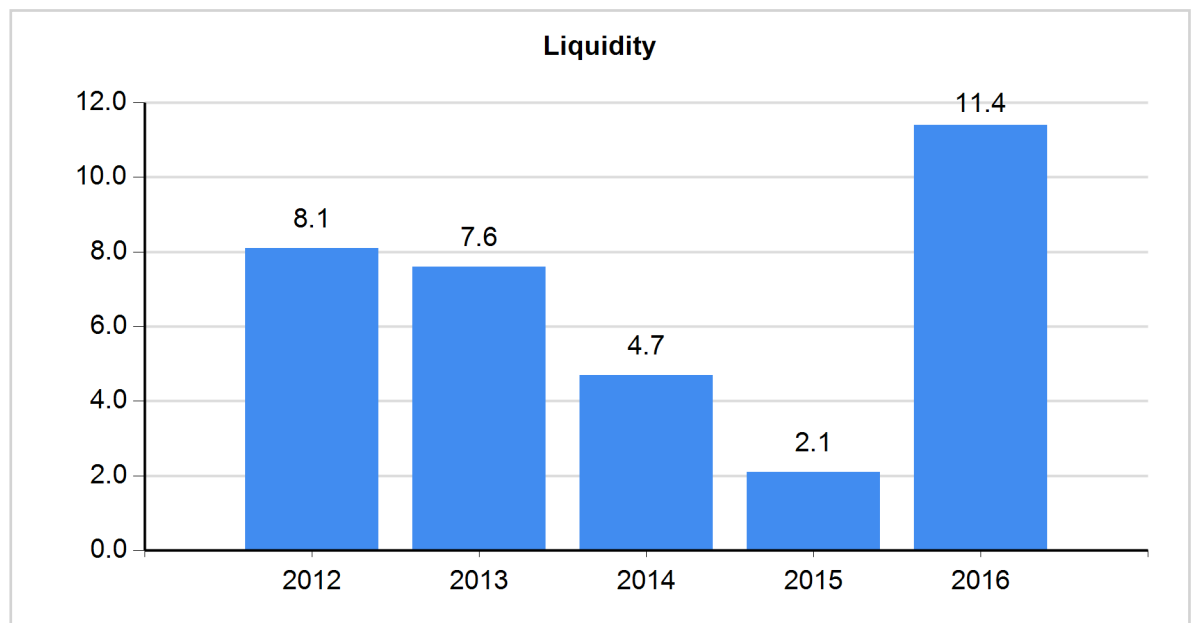
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$87,528	\$112,280	\$59,092	\$180,136	\$181,329
\$10,813	\$14,804	\$12,480	\$84,512	\$15,920
8.1	7.6	4.7	2.1	11.4

Agency Response